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THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Takahiro Tanaka

Serial No.: 10/625,330 Examiner: John M. Cooney

Filed : June 23, 2003 Group Art Unit: 1711

For : LOW AIR-PERMEABILITY FLEXIBLE POLYURETHANE FOAM

BLOCK, AND MANUFACTURING METHOD THEREOF

1185 Avenue of the Americas New York, New York 10036

September 19, 2005

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

AMENDMENT IN RESPONSE TO JUNE 23, 2005 OFFICE ACTION

This Amendment is submitted in response to the Office Action issued June 23, 2005 by the U.S. Patent and Trademark Office in connection with the above-identified patent application. A response to the June 23, 2005 Office Action is due September 23, 2005. Accordingly, this response is being timely filed.

Amendments to the Claims are reflected in the Listing of Claims section which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.

Demonstrative figure A is attached hereto as Exhibit 1.